IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 1ST MARCH 2007 / 10TH PHALGUNA 1928

WP(C).No. 8116 of 2006(N)

PETITIONER:

THATHWAMASY ORGANIC FOODS, CHETHUKUZHI, P.O.KOCHERA, IDUKKI, REPRESENTED BY ITS PROPRIETOR T.A.KISHORE, RESIDING AT THAIKKOTTATHIL HOUSE, CHETHUKUZHI, P.O.KOCHERA, IDUKKI.

BY ADV. SRI.MURALI PURUSHOTHAMAN
SRI.P.M.BENZIR
SRI.DEEPU LAL MOHAN

RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (ASSMT) IDUKKI CIRCLE.

2. THE COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK POST, KUMILY, IDUKKI.

3. STATE OF KERALA, REPRESENTED BY THE SECRETARY TO GOVERNMENT, TAXES DEPARTMENT, GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 01/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) NO: 8116/2006 N

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE INVOICE DT. 7/3/2006 BY THE VENDOR AT DELHI TO THE PETITIONER.

EXT.P2. COPY OF THE DEMAND AND DETENTION ORDER NO. ET. 1572/05-06 DT. 16/3/2006 ISSUED BY THE COMMERCIAL TAX INSPECTOR, COMMERCIAL TAX CHECK POST, KUMILY IDUKKI.

True copy

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K.BALAKRISHNAN NAIR,J.

WP(C)NO.8116 OF 2006-N

Judgment

The petitioner challenges Ext.P2 demand notice issued to it, claiming entry tax for bringing certain machinery for its own use. Pursuant to the interim order of this Court, the goods were released to it on payment of the amount demanded under Ext.P2 under protest. In view of the Judgment of this Court in OP No.434/96 and connected cases, the Writ Petition is allowed. Ext.P2 is quashed. The 2nd respondent is directed to refund the amount paid by the petitioner as per the interim order of this Court dated 17.03.2006 within two months from the date of receipt of a copy of this Judgment.

01.03.2007 **K.BALAKRISHNAN NAIR,JUDGE**

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